INTERNAL REVENUE SERVICE Washington, DC 20224



Date: May, 2005

Area Number: 03

Dear Property Owner

The Internal Revenue Service will be auctioning real estate near your property, pursuant to an Order of Sale. This property is commonly known as 1115 Cypress Ct. The sale is scheduled for June 23, 2005 at 11:00am at the property address.

Since you are a close or adjoining property owner, I thought this sale would be of particular interest to you. Included is a copy of the Notice of Sale. I will also refer you to our web site for further information. After researching this sale, feel free to call me for additional information and to answer any questions you may have concerning this auction.

To view the notice, visit our website at www.ustreas.gov/auctions/irs.

If you need more information, please contact me at the address or the telephone numbers listed below:

Internal Revenue Service 200 Sheffield St. Mountainside, NJ 07092

Phone#: 908-301-2282

Sincerely,

Anthony Neri, Property Appraisal & Liquidation Specialist

Notice of Judicial Sale

Pursuant to an Order of Sale entered in United States vs. Robert L. Gavett, the United States will offer to sell at public auction property located in Lehigh County, Pa., located at 1115 Cypress Ct., Breinigsville, Pa. 18031.

1989 Colony Double-Wide Mobile Home, currently located in Green Acres (an MHC Community)

VIN # SN00455AB Title # 4233144201

Date and Time of Auction:

June 23, 2005 at 11:00am

Location of Auction:

1115 Cypress Ct. Breinigsville, Pa. 18031

Minimum Bid:

\$ 10,000.00

Terms and Conditions of Sale

The successful bidder shall be required to deposit at the time of sale with the Internal Revenue Service, Property Appraisal and Liquidation Specialist, 10% of the successful bid, with the deposit to be made by certified or cashier's check. Before being permitted to bid at the sale, bidders shall display to the Internal Revenue Service proof that they are able to comply with this requirement. No bids will be accepted from anyone who has not presented that proof.

The balance of the purchase price for the realty is to be paid to the Internal Revenue Service, Property Appraisal and Liquidation Specialist, within sixty (60) days after the bid is accepted by certified or cashier's check payable as instructed by the Internal Revenue Service. If the bidder fails to fulfill this requirement, the deposit shall be forfeited and shall be applied to the expenses of sale, with any amount remaining returned to the bidder. The property shall again be offered for sale, under the terms and conditions of the judgment and decree. The United States may bid as a creditor against its judgment without any tender of cash.

The government reserves the right to reject any and all bids and to withdraw the property from sale.

The sale shall be free and clear of all transfers and/or conveyances after June 23, 2005.

The sale shall be subject to building lines if established, all laws, ordinances, and governmental regulation (including building and zoning ordinances), affecting the premises, and easements and restrictions of record, if any.

Residency at Green Acres is contingent upon the approval of Green Acres, an MHC Community.

The United States District Court entered a judgment that Robert L. Gavett owned the property at the time the federal tax lien arose. United States vs. Robert L. Gavett. The judgment is now final. The United States will sell the right, title and interest of Robert L. Gavett in the subject property, and Robert L. Gavett will have no right to redeem said

The property is offered for sale "as is" and "where is" and without recourse against the United States. The United States makes no guarantee of condition of the property, or its fitness for any purpose. The United States will not consider any claim for allowance or adjustment or for the rescission of the sale based on failure of the property to comply with any expressed or implied representation.

The Court will confirm the sale under Rule A-570 of the Local Rules of the United States District Court for the Eastern District of Pennsylvania. A judicial certificate of sale executed after confirmation shall discharge the property from all liens, encumbrances, and titles over which the United States had priority.

Important Information

This is **not** an advertisement of a sale of seized property. This is an information notice only regarding a sale being conducted by the Internal Revenue Service as a result of the foreclosure of an Internal Revenue Service Federal Tax Lien by the Department of Justice.

Additional information can be found at www.ustreas.gov/auctions/irs or call Anthony Neri, Property Appraisal and Liquidation Specialist at 908-301-2282.

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DEPARTMENT OF TRANSPORTATION CERTIFICATE OF TITLE FOR A VEHICLE

issued in accordance with Section 1105 of the Vehicle Code, Title 75. Pennsylvania Consolidated Statutes

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I certify that reasonable difference has been used in presented in the application for Certificate of Title to it and that the proof of ownership of said vehicle presswayants the issuance of this certificate naming the apsald vehicle. Wherefore, I certify that as of the date in	HOWARD YER SAUM				
said vehicle. Wheresore, I certify that as or the data records of the Pennsylvania Department of Transportation is the lawful owner of said vehicle.	a reriect tust sele appoint	Secretary of Transportation			

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